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PART I

Punjab Government Notifications and Orders

GOVERNMENT OF PUNJAB

DEPARTMENT OF POWER

(ENERGY BRANCH)

NOTIFICATION

The 6th April, 2026

No. ENRG/10/18/2026-ENERGY/536.-In exercise of the powers conferred by section 12 of the Punjab Electricity (Duty) Act, 2005 (Punjab Act No. 9 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to grant hundred percent (100%) exemption to **M/s Mahalakshmi Rice Mills,** having its manufacturing unit located at **Village Waan Tehsil and District Firozpur,** from the payment of electricity duty (except Social Security Fund and Infrastructure Development Fund etc.) for a period of **ten years,** under the Industrial and Business Development Policy, 2022 in public interest, subject to the following conditions, namely:-

CONDITIONS

(i) the exemption shall be granted to the said Firm for maunfacturing of White Rice (Rice Bran, Khudi Phak and Chilka), as per the conditions contained in the Eligibility Certificate issued by the Convenor-cum-General Manager, District Level Committee, District Industries Centre, Firozpur, vide Endorsement No. 2983, dated the 31st October, 2025;

(ii) the exemption shall be granted from the 24th January, 2025 to 23rd January, 2035 or till the date of exhaustion/utilization of quantum of eligible incentive i.e. rupees 2,27,32,620/- (rupees two crore twenty seven lakh thirty two thousand six hundred twenty only), whichever is earlier, as per the Eligibility Certificate dated the 31st October, 2025. However, this exemption shall be available on the power consumption corresponding to the Electric Load (KW) required for the installed capacity as recorded in the approved DPR, (Proposed Electricity Load 332 KW), whichever is lower. However, the date of commercial production of the Unit is certified as 24th January, 2025;

(iii) in the event of any revision of rate of electricity duty at any subsequent point of time, the exemption to the extent of revised levied rate of electricity duty (except contributions out of electricity duty e.g. Social Security Fund etc.) shall be applicable to the Unit;

(iv) the usage of the power by the Firm during the aforesaid period shall be regulated through a transparent metering arrangement installed or approved by the Punjab State Power Corporation Limited and the Chief

Electrical Inspector to record the consumption of the Unit under exemption;

(v) the exemption shall not be applicable for the residential area of the said premises and to that effect, an undertaking shall be submitted by the Unit that no residential area exists in the premises. If there is a residential area in the premises, in that event, a separate meter has to be installed or a separate electricity connection shall be obtained in order to record the electricity consumption of that residential area, which shall be excluded from the total electricity consumption of the Unit;

(vi) it shall be ensured that the Firm does not connect the load of any other Unit with this Unit for the purpose of availing exemption from electricity duty;

(vii) the exemption shall be strictly in accordance with the Eligibility Certificate issued by the Convenor-cum-General Manager, District Level Committee, District Industries Centre, Firozpur, vide Endorsement No. 2983, dated the 31st October, 2025; and

(viii) in case any exemption claimed in excess is detected at any point of time, it shall be liable for recovery and penal action under the provisions of the said Act.

To ensure the compliance of the above conditions and proper utilization of incentive, the Auditor of the office of the Chief Electrical Inspector may inspect the Unit at any time. In case, any violation of any of the provisions of the Punjab Electricity (Duty) Act, 2005 and the rules made thereunder and the above conditions is detected, the owner of the Unit shall be liable for action under section 8 of the said Act and the rules made thereunder and the exemption shall automatically cease for which the owner of the Unit shall be responsible.

Sd/-
DR BASANT GARG,
Administrative Secretary to Govt, of Punjab,
Department of Power.

Chandigarh
The 24th March, 2026

3735/6-2026/Pb. Govt. Press, S.A.S. Nagar